Budget at a Glance

2005 - 2006

Buhler

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Summary of Total Expenditures By Function
(All Funds)

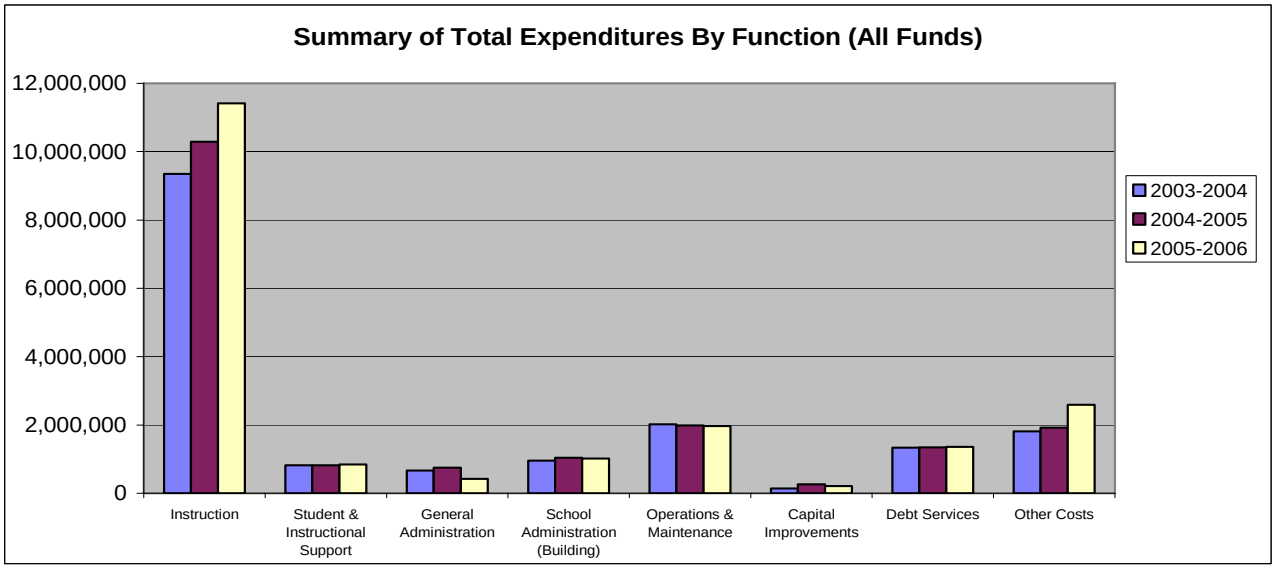
	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	9,349,420	55%	10,292,301	56%	10%	11,418,676	58%	11%
Student & Instructional Support	819,565	5%	817,736	4%	0%	844,789	4%	3%
General Administration	669,395	4%	755,043	4%	13%	421,952	2%	-44%
School Administration (Building)	957,162	6%	1,036,762	6%	8%	1,020,628	5%	-2%
Operations & Maintenance	2,020,957	12%	1,989,782	11%	-2%	1,963,802	10%	-1%
Capital Improvements	144,904	1%	269,598	1%	86%	212,342	1%	-21%
Debt Services	1,333,560	8%	1,344,784	7%	1%	1,358,719	7%	1%
Other Costs	1,815,547	11%	1,919,095	10%	6%	2,590,987	13%	35%
Total Expenditures	17,110,510	100%	18,425,101	100%	8%	19,831,895	100%	8%
Amount per Pupil	$8,017		$8,560		7%	$9,129		7%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

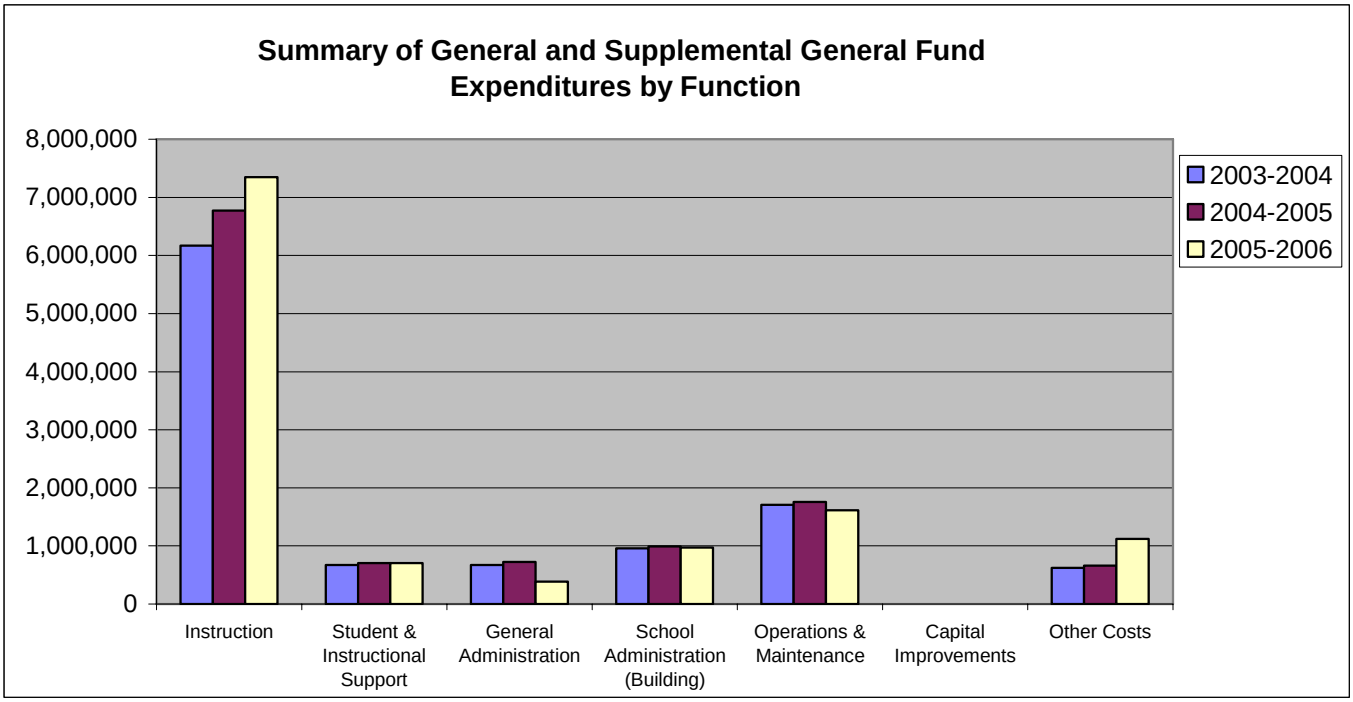
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



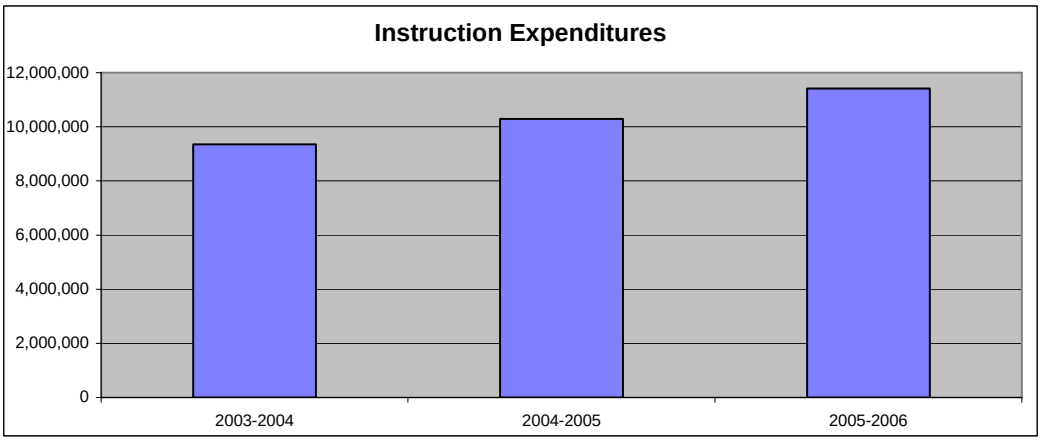
Summary of General and Supplemental General Fund Expenditures by Function

	2003-2004 Actual	% of Tot	2004-2005 Actual	% of Tot	% inc/ dec	2005-2006 Budget	% of Tot	% inc/ dec
Instruction	6,169,091	57%	6,770,044	58%	10%	7,346,366	61%	9%
Student & Instructional Support	673,019	6%	703,660	6%	5%	704,583	6%	0%
General Administration	669,395	6%	726,423	6%	9%	387,353	3%	-47%
School Administration (Building)	957,162	9%	993,831	9%	4%	969,970	8%	-2%
Operations & Maintenance	1,705,128	16%	1,754,631	15%	3%	1,612,193	13%	-8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	619,652	6%	661,814	6%	7%	1,120,179	9%	69%
Total Expenditures	10,793,447	100%	11,610,403	100%	8%	12,140,644	100%	5%
Amount per Pupil	$5,057		$5,394		7%	$5,589		4%



Instruction Expenditures (1000)

	2003-2004 Actual	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
General	5,377,911	5,135,294	-5%	5,355,855	4%
Federal Funds	560,213	390,145	-30%	252,492	-35%
Supplemental General	791,180	1,634,750	107%	1,990,511	22%
At Risk (4yr Old)				80,883	
At Risk (K-12)				370,476	
Bilingual Education	0	40,825	0%	45,000	10%
Capital Outlay	236,910	318,748	35%	450,000	41%
Driver Education	77,285	70,469	-9%	106,490	51%
Declining Enrollment				0	
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	646	322	-50%	18,068	5511%
Special Education	1,788,575	1,804,868	1%	1,811,350	0%
Vocational Education	504,318	485,403	-4%	549,500	13%
Gifts/Grants	0	10,372	0%	40,756	293%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution		290,975		347,295	19%
Contingency Reserve	0	0	0%		
Text Book & Student Material	12,382	110,130	789%		
Bond & Interest #1	0	0	0%	0	0%
Bond & Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
SUBTOTAL	9,349,420	10,292,301	10%	11,418,676	11%
Enrollment (FTE)*	2,134.3	2,152.4	1%	2,172.4	1%
Amount per Pupil	4,381	4,782	9%	5,256	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	9,349,420	10,292,301	10%	11,418,676	11%



NOTE: Gifts/Grants includes private grants and grants from federal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

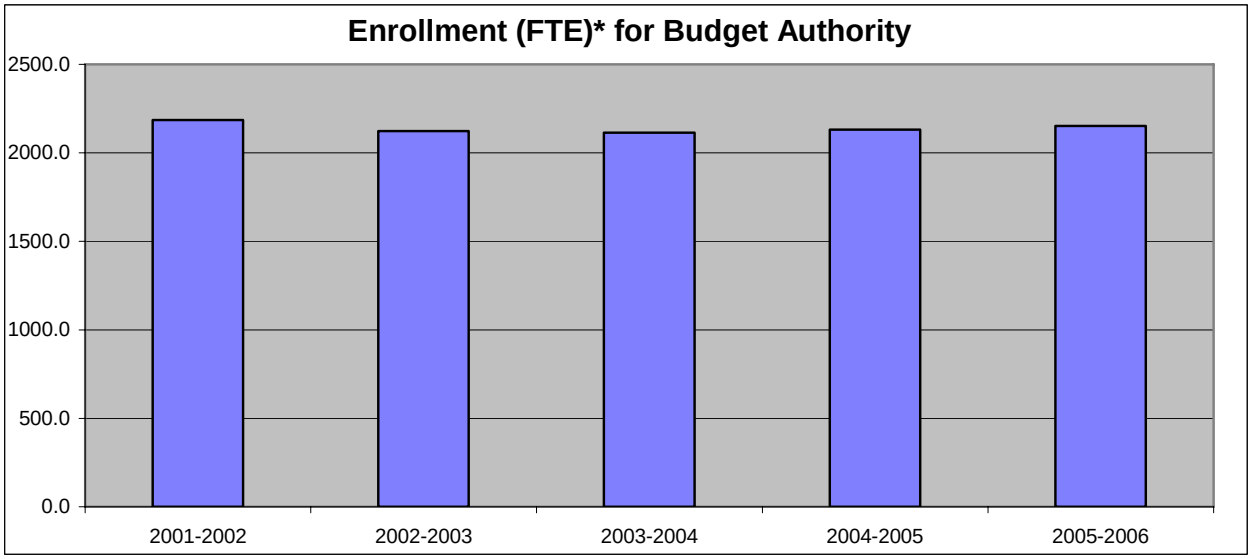
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

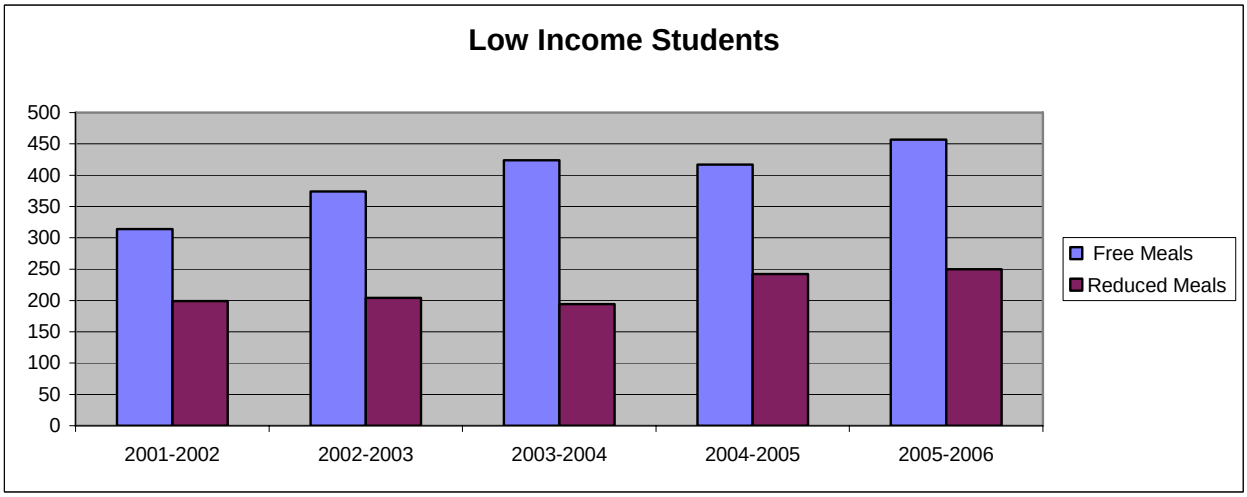
Sources of Revenue and Proposed Budget for 2005-06

	2005-06		Estimated Sources of Revenue--2005-06				
	Amount	July 1, 2005	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	11,894,909	147,409	9,822,652	0		0	1,924,848
Supplemental General	3,211,625	355,467	1,043,136				1,813,022
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	80,883	0		0	0	46,827	34,056
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	375,476	0		0	0	375,476	20,000
Bilingual Education	45,000			0	0	45,000	0
Capital Outlay	1,072,342	239,365	149,994	0	0	0	683,315
Driver Training	118,990	8,990	40,000		0	0	70,000
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	1,083,451	160,327	13,050	354,924	0	0	555,150
Professional Development	57,434	50,000	7,434	0	0	0	50,000
Parent Education Program	35,000	0	0	0	0	35,000	0
Summer School	18,068	18,068		0	0	0	0
Special Education	2,025,000	121,413	0	0	0	1,903,587	0
Vocational Education	560,000			0	0	560,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	40,756	5,756					35,000
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	567,640	0	567,640				
Tuition Reimbursement		0	0	0			0
Bond and Interest #1	1,358,719	1,967,918	298,863		0		901,719
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	252,492	-48,930	xxxxxxxxxxx	301,422	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	22,797,785	3,025,783	11,942,769	656,346	0	2,965,890	6,087,110
Less Transfers	2,965,890						
TOTAL Budget Expenditures	$19,831,895						

Other Information

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	2,186.0	2,123.8	-3%	2,114.3	0%	2,132.4	1%	2,152.0	1%
Number of Students - Free Meals	314	374	19%	424	13%	417	-2%	457	10%
Number of Students - Reduced Meals	199	204	3%	194	-5%	242	25%	250	3%

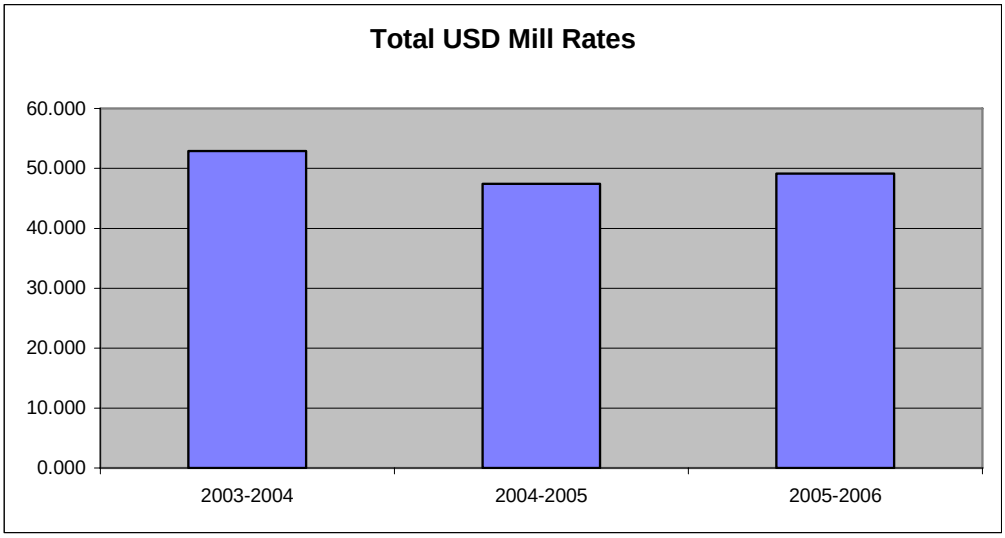




*FTE for state aid and budget authority purposes for general fund.

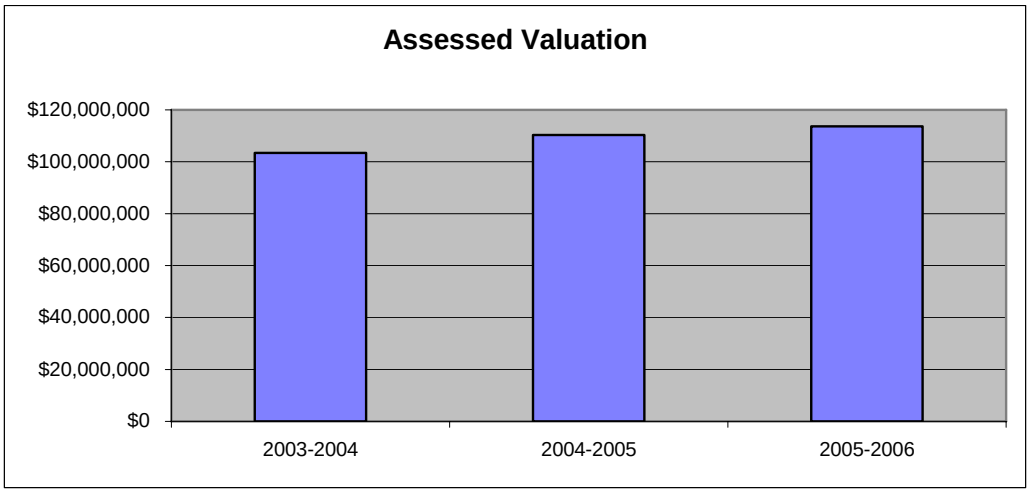
Miscellaneous Information
Mill Rates by Fund

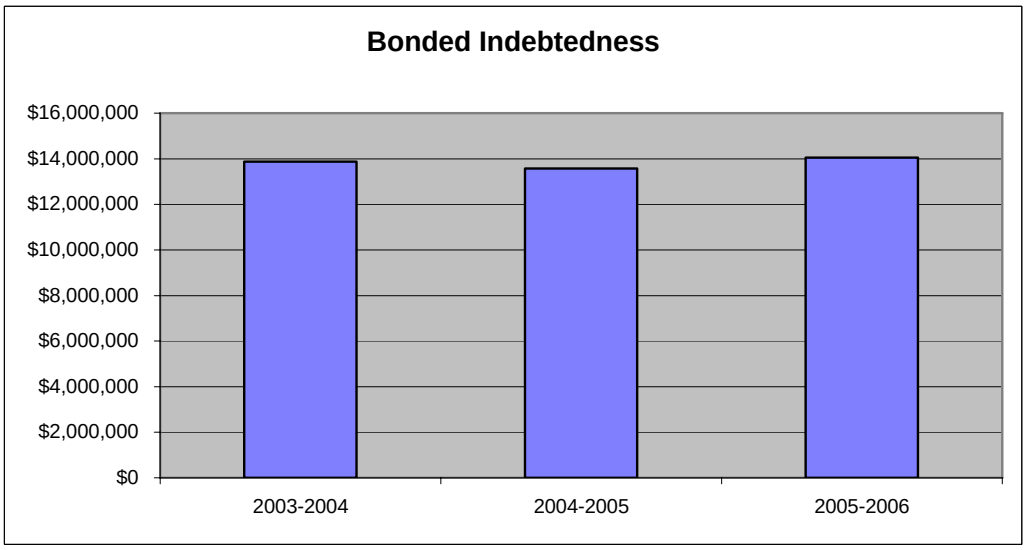
	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
General	20.000	20.000	20.000
Supplemental General	15.099	14.556	16.277
Adult Education	0.000	0.000	0.000
Capital Outlay	3.992	4.000	6.000
Declining Enrollment			0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	13.820	8.857	6.879
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**52.911**	**47.413**	**49.156**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**



Other Information

	2003-2004 Actual	2004-2005 Actual	2005-2006 Budget
Assessed Valuation	$103,399,003	$110,307,754	$113,631,861
Bonded Indebtedness	13,870,000	13,576,976	14,043,612





USD# 313
AVERAGE SALARY

	2003-04 Actual			2004-05 Actual			2005-06 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	16.0	971,976	60,749	16.0	1,012,521	63,283	15.0	1,063,147	70,876
Teachers (Full Time)	128.0	5,277,728	41,232	127.0	5,494,779	43,266	131.0	5,951,238	45,429
Other Certified (Licensed) Personnel	13.6	443,678	32,623	14.3	453,640	31,723	14.5	482,980	33,309
Classified Personnel	122.0	2,277,116	18,665	125.0	2,392,450	19,140	125.0	2,512,125	20,097
Substitutes/Temporary Help	XXXXXXX	107,189	XXXXXXXXXXX	XXXXXXX	121,386	XXXXXXXXXXX	XXXXXXX		XXXXXXXXXXX

DEFINITIONS

Administrators:	*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals; Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors. ** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).
Teachers (Full Time Only):	*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.
Other Certified (Licensed) Personnel:	Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.
Classified Personnel:	**Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians, Bus Drivers.
Substitutes/Temporary:	**Substitute Teachers, Coaching Assistants and other short term temporary help.
Total Salary:	Report total salary including employee reduction plans**, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses